

(16) Willfully failing to file on magnetic or other electronic media a tax return prepared by the practitioner when the practitioner is required to do so by the Federal tax laws unless the failure is due to reasonable cause and not due to willful neglect.

(17) Willfully preparing all or substantially all of, or signing, a tax return or claim for refund when the practitioner does not possess a current or otherwise valid preparer tax identification number or other prescribed identifying number.

(18) Willfully representing a taxpayer before an officer or employee of the Internal Revenue Service unless the practitioner is authorized to do so pursuant to this part.

(b) *Effective/applicability date.* This section is applicable 60 days after the date that final regulations are published in the **Federal Register**.

Par. 15. Section 10.90 is amended by:

1. Revising paragraph (a).
2. Redesignating the second paragraph (b) as paragraph (c).
3. Revising newly designated paragraph (c).

The revisions read as follows:

#### *§10.90 Records.*

(a) *Roster.* The Director of the Office of Professional Responsibility will maintain, and may make available for public inspection in the time and manner prescribed by the Secretary, or delegate, rosters of —

(1) Individuals (and employers, firms, or other entities, if applicable) censured, suspended, or disbarred from practice before the Internal Revenue Service or upon whom a monetary penalty was imposed.

(2) Enrolled agents, including individuals—

(i) Granted active enrollment to practice;

(ii) Whose enrollment has been placed in inactive status for failure to meet the requirements for renewal of enrollment;

(iii) Whose enrollment has been placed in inactive retirement status; and

(iv) Whose offer of consent to resign from enrollment has been accepted by the Director of the Office of Professional Responsibility under §10.61.

(3) Enrolled retirement plan agents, including individuals—

(i) Granted active enrollment to practice;

(ii) Whose enrollment has been placed in inactive status for failure to meet the requirements for renewal of enrollment;

(iii) Whose enrollment has been placed in inactive retirement status; and

(iv) Whose offer of consent to resign from enrollment has been accepted by the Director of the Office of Professional Responsibility under §10.61.

(4) Registered tax return preparers, including individuals—

(i) Authorized to prepare all or substantially all of a tax return or claim for refund;

(ii) Who have been placed in inactive status for failure to meet the requirements for renewal;

(iii) Who have been placed in inactive retirement status; and

(iv) Whose offer of consent to resign from their status as a registered tax return preparer has been accepted by the Director of the Office of Professional Responsibility under §10.61.

(5) Disqualified appraisers.

(6) Programs granted status as a qualified continuing education program.

\* \* \* \* \*

(c) *Effective/applicability date.* This section is applicable 60 days after the date that final regulations are published in the **Federal Register**.

Christopher Wagner,  
*Acting Deputy Commissioner  
for Services and Enforcement.*

(Filed by the Office of the Federal Register on August 19, 2010, 11:15 a.m., and published in the issue of the Federal Register for August 23, 2010, 75 F.R. 51713)

## **Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code**

### **Announcement 2010–84**

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date

of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on November 1, 2010, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

American Children's Safety Source  
Michigan Center, MI

Anna Foundation, Inc.,  
Melville, NY

California Consumer Credit  
Los Angeles, CA

Interpreter Referral Service dba Chicago  
Area Interpreter Referral Service  
Chicago, IL

Consumer Counseling Centers of America  
Washington, DC

The Cruffel Foundation  
Jackson, WY

Debicated Consumer Counseling, Inc.,  
Centerport, NY

Museum of Military History  
Chandler, AZ

## **Section 7428(c) Validation of Certain Contributions Made During Pendency of Declaratory Judgment Proceedings**

### **Announcement 2010-85**

This announcement serves notice to potential donors that the organization listed below has recently filed a timely declaratory judgment suit under section 7428 of the Code, challenging revocation of its status as an eligible donee under section 170(c)(2).

Protection under section 7428(c) of the Code begins on the date that the notice of revocation is published in the Internal Revenue Bulletin and ends on the date on which a court first determines that an organization is not described in section 170(c)(2), as more particularly set forth in section 7428(c)(1).

In the case of individual contributors, the maximum amount of contributions protected during this period is limited to \$1,000.00, with a husband and wife being treated as one contributor. This protection is not extended to any individual who was responsible, in whole or in part, for the acts or omissions of the organizations that were the basis for the revocation.

This protection also applies (but without limitation as to amount) to organizations described in section 170(c)(2) which are exempt from tax under section 501(a). If the organization ultimately prevails in its

declaratory judgment suit, deductibility of contributions would be subject to the normal limitations set forth under section 170.

Xelan Foundation AKA Significance  
Foundation  
Tampa, FL

Exegetical Institute, Inc.  
Kingsland, GA

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## **IRS and the George Washington University Law School to Sponsor Institute on International Tax Issues**

### **Announcement 2010-86**

The Internal Revenue Service announces the Twenty-Third Annual Institute on Current Issues in International Taxation, jointly sponsored by the Internal Revenue Service and The George Washington University Law School, to be held on December 9 and 10, 2010, at the J.W. Marriott Hotel in Washington, DC. Registration is currently underway for the Institute.

The program, which is intended for international tax professionals, will present a unique opportunity for top IRS and Treasury officials and tax experts, foreign government tax authorities, and leading private sector specialists, to address breaking issues and present key perspectives on new developments.

The first day will also feature sessions on:

- Competent Authority
- Transfer Pricing and Intellectual Property Transfers

- Foreign Tax Credit Developments
- Inbound and Outbound Update: What's New and What's Coming?
- New Reporting and Withholding Tax Rules: Sections 1471-1474
- Evolving Reporting Requirements for Uncertain Tax Positions

The second day will focus on:

- Welcome Address by William J. Wilkins, Chief Counsel of the Internal Revenue Service
- PFICs: Searching for Answers, Looking for Guidance
- Managing International Tax Issues: Cooperation or Controversy?
- Financing the Global Corporation: Working With Section 956
- Ethics Issues in International Tax Practice

On the first day, Douglas H. Shulman, Commissioner, Internal Revenue Service, will deliver the luncheon address. On the second day, Michael F. Mundaca, Assistant Secretary of the Treasury for Tax Policy, will deliver the luncheon address. The second day will also include an "Ask the IRS" panel featuring senior officials from the Service.

Those interested in attending or obtaining more information should contact The George Washington University Law School, at <http://docs.law.gwu.edu/ciit/>. The principal author of this announcement is Patricia A. Bray of the Office of Associate Chief Counsel (International). For further information regarding this announcement, contact Patricia A. Bray at 202-622-5871 (not a toll-free call).